

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

APPLICANT: Hiroshi Hirokoshi                    ATTY DOCKET NO. 09792909-5831  
SERIAL NO. 10/796,655                    GROUP ART UNIT: 2813  
FILING DATE: March 9, 2004                    EXAMINER: T. S. Pham  
INVENTION: "METHOD FOR MANUFACTURING A MAGNETIC MEMORY  
DEVICE, AND A MAGNETIC MEMORY DEVICE"

**AMENDMENT "B"**

Commissioner for Patents  
Box 1450  
Alexandria, Virginia 22313-1450

SIR:

This Amendment "B" is filed in response to the Office Action of February 21, 2006.  
Please reconsider the application in view of the amendment and remarks presented below.